

CITY OF MINNEAPOLIS

Audit Committee Meeting

December 8th, 2015

Agenda

- Audit Reports
 - Human Resources Personnel File Maintenance Practices
 - Records Management Update
- 2015 Audit Annual Report
- 2016 Audit Plan
- State Auditor Findings Update
- Audit Findings Update
- Departmental Projects
 - 3rd Party Governance

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Human Resources Personnel File Maintenance Practices

Human Resources Personnel File Maintenance Practices Audit - Objective

The objective of this audit was to collect evidence on how well employee personnel and medical files are maintained by City departments, and the understanding of the Form I-9 process by the City's Form I-9 Representatives.



Human Resources Personnel File Maintenance Practices Audit –Scope

- Records liaison roles
- City policies and procedures
- Data element identification and classification
- Access to data being appropriate
- Adherence to data retention legal requirements and removal practices



Human Resources Personnel File Maintenance Practices Audit – Findings

Finding 1: Existence and Completeness of Personnel Files and Medical Files

Personnel files did not consistently contain the documents identified by HR as necessary to be included in each file, and some Personnel Files and Medical Files could not be located.



Human Resources Personnel File Maintenance Practices Audit – Findings

Finding 2: Accessibility and Separation of Personnel Files and Medical Files



Human Resources Personnel File Maintenance Practices Audit – Findings

Finding 3: I-9 Representative Awareness

Many Reps did not fully understand either their responsibilities or the risk resulting from not fulfilling those responsibilities.



Records Management Audit

Questions



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Records Management Audit Update

PeopleSoft Access Termination Testing



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State Auditor Findings Update

State Auditor Findings Update

The State Auditor identified 10 findings related to financial statements audited in accordance with government auditing standards.

Finding	Status
• Bank Reconciliations: 2013-001	Corrected
• Loan C Documentation: 2013-002	Aug. 2017
• Audit Adjustments: 2014-001	Dec 2015
• Capital Asset Reporting Process: 2014-002	Corrected
• Network and System Access Termination: 2014-003	Dec 2015
• Identification of Federal Awards: 2011-002	Corrected
• Subrecipient Monitoring: 2011-004	Corrected
• Cash Management: 2014-004	Corrected
• Procurement, Suspension and Debarment: 2014-005	Dec 2015
• Prompt Payment of Invoices: 2009-001	June 2016

State Auditor Findings Update

Questions



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Audit Plan and Projects Update

Audit Plan and Projects Update

Projects Completed:

- Police Body Camera Pilot Program Consultation
- Purchasing Card Policies and Procedures Consultation
- Records Management Audit
- Complaint Protocol Consultation
- Finance Internal Control Monitoring Consultation

Projects in Progress:

- Human Resources Personnel File Maintenance and Retention – Reporting Phase
- NCR Programming and Support Program Audit – Fieldwork Phase
- Police Records Management Implementation Consultation – Planning Phase
- CPED Loan Programs – Planning Phase
- Enterprise Land Management System Implementation Consultation – Fieldwork Phase

Audit Plan and Projects Update

Projects Deferred:

- Police Risk Management & Quality Assurance Consultation
- Permits, Inspections and Licensing (Planning done)
- Governance of 3rd Parties (Planning Started)



Audit Plan and Projects Update

Questions



Audit Findings Follow Up

- There are **13 outstanding findings**.
 - Two of these findings are being considered for risk acceptance.
- Internal Audit has reached out to each finding owner and is discussing the remediation or plans for each finding.

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Audit Committee Meeting October 20, 2015